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#### Subpart I—Losses

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- 22.151 Return.
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- 22.161 Records
- 22.162 Inventories.
- 22.163 Time for making entries.
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### Subpart N—Use of Tax-Free Spirits by the United States or Government Agency

- 22.171 General.
- 22.172 Application and permit, Form 5150.33.
- 22.173 Procurement of tax-free spirits.
- 22.174 Receipt of shipment.
- 22.175 Discontinuance of use.
- 22.176 Disposition of excess spirits.

AUTHORITY: 26 U.S.C. 5001, 5121, 5142, 5143, 5146, 5206, 5214, 5271-5276, 5311, 5552, 5555, 6056, 6061, 6065, 6109, 6151, 6806, 7011, 7805; 31 U.S.C. 9304, 9306.

SOURCE: T.D. ATF-199, 50 FR 9183, Mar. 6, 1985, unless otherwise noted.

## Subpart A—Scope

## §22.1 General.

The regulations in this part relate to tax-free alcohol and cover the procurement, storage, use, and recovery of tax-free alcohol.

#### §22.2 Territorial extent.

This part applies to the several States of the United States and the District of Columbia.

## §22.3 Related regulations.

Regulations related to this part are listed below:

- 27 CFR Part 19—Distilled Spirits Plants.
- 27 CFR Part 30—Gauging Manual.
- 27 CFR Part 170—Miscellaneous Regulations Relating To Liquor.
- $27\ \text{CFR}$  Part 200--Rules of Practice in Permit Proceedings.
- $27\ \mathrm{CFR}$  Part  $250\mathrm{--Liquors}$  and Articles from Puerto Rico and the Virgin Islands.
- 27 CFR Part 251—Importation of Distilled Spirits, Wines and Beer.
- 31 CFR Part 225—Acceptance of Bonds, Notes, or Other Obligations Issued or Guaranteed by the United States as Security in Lieu of Surety or Sureties on Penal Bonds.
- [T.D. ATF-199, 50 FR 9183, Mar. 6, 1985, as amended by T.D. ATF-207, 50 FR 23682, June 5, 1985]

## **Subpart B—Definitions**

# §22.11 Meaning of terms.

When used in this part and in forms prescribed under this part, the following terms have the meanings given in this section. Words in the plural form include the singular, and vice versa, and words importing the masculine gender include the feminine. The terms "includes" and "including" do not exclude things not enumerated which are in the same general class.

Alcohol. Spirits having a proof of 190° or more when withdrawn from bond, including all subsequent dilutions and mixtures thereof, from whatever source or by whatever process produced.

*Area supervisor.* The supervisory officer of the Bureau of Alcohol, Tobacco and Firearms area office.

*ATF officer.* An officer or employee of the Bureau of Alcohol, Tobacco and Firearms (ATF) authorized to perform